App. F. IX-4

Previous References 1934 (Rt)

P 12E

File No. 423-34

Serial Nos. 1-5

PRESERVED

Letter References.

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 7 to

Part B for Dec 35

SUBJECT.

Maintenance of a Constituency Register in every Office subject to local audit

8(5)

Rec H 5-22 & 19.12-35

WD 03607—GPB—22,500—2-8-35

To the Comptroller

Sanctions

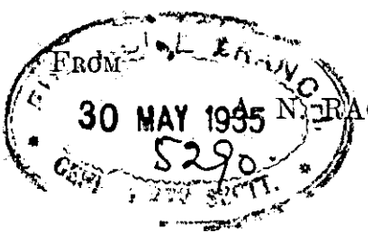
G.7 423-34-1

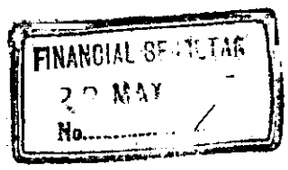
BRS

In reply please quote reference to No. 572/LAD.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Bangalore, dated 27th May *1935*.





FROM

N. RAGHAVACHAR, ESQ., M.A.,
Comptroller to the Government of His Highness the Maharaja of Mysore,
Bangalore.

To

S. Shamanna, Esq., B.A.,
Financial Secretary to Government
Bangalore.

SIR,

I have the honour to state that Objection Statements are being prepared in duplicate by the Local Auditors of this office, one for being delivered to the office audited for necessary replies and return and the other to serve as a reference copy in this office. Finally, both of them will be filed in this office alone. This involves of course, the consumption of twice the number of sheets and still does not provide for a copy being left in the Administrator's offices for future reference, unless they copy out the items. But many an officer fail to retain copies of these statements as required by rule 14 of the Municipal Manual on account of the scriptory work involved or the clerks being ignorant of English.

2. As a remedial measure, it is suggested that every office audited may be required to keep a well bound foolscap size blank register in which the objections noticed can be noted in duplicate by the Local Auditor by means of carbon paper, the original being taken by him for reference of this office and the duplicate left in the register for information, attention and record in the office of the administrator. While furnishing replies to the objections, the administrator will simply quote reference to the serial number of the objection item in the register. The review and remarks of this office will be made with reference to the original objection statements in this office. Further correspondence can also be taken up with reference to

5290

to the number of the objection in the statement.

3. This arrangement will ensure the following:-

(a) The certainty that the auditors have furnished the administrators the memo of their objections as soon as they complete each audit and before they proceed to the next camp or audit.

(b) An office copy of the objection memo will always be available in the concerned offices for future reference, both by them and the future auditors.

(c) and economise consumption of printed forms in this office.

4. Orders of Government are solicited to insist on the maintenance of the register in every office both (outside and local) which come under the purview of Local Audit for copying out the objections.

I have the honour to be,

Sir,

Your most obedient servant,

Comptroller.

S.S.

The comptroller's suggestion re: insisting on the maintenance of the register for the reasons mentioned in para 3 supra. may perhaps be approved. Submitted for orders.

18/6/35.

may be approved. L.S.G,
may also be consulted.

22/6/35.

5/7/35

Madras practice may be ascertained

17/7

17.7.35

TYPING SECTION
22 JUL. 1935
GENL. & SECTT.

19/7

SC 10 J1.7

2 H 787 & 23.7.35 to the Compt Regret him to ascertain the practice in Madras & report

No 130/L.A.D & 2.10.35 from the Compt stating that the A.G. Madras & the Examiner of L.F. Accts have been addressed & that a reply will be sent early.

7) Refer. para 6 of note above. Further report may be awaited.

8/x.

7) yes.

12/10/35.

8x Letter No: H: L.A.D.234 & 30.11.1935 from the Compt: forwarding copies of letters received from the Accountant: General, Madras and the Examiner of Local Fund Accounts, Madras in regard to the procedure followed in Madras for noting audit objections.

Subs: H: is stated that in Madras the objections are being recorded either in loose sheets of paper or in printed forms of objection statement. No sample form has not been furnished by the Compt - The Compt: may perhaps be asked to consult the Govt of Indian Accountant (on deputation here) in the matter & forward the same with his remarks.

Subs: for with reference to H: Govt's orders

NOTE—Contn. Sheet.

in charge of the matter.

9/12.

H Secy) B.
9.12.35.

The Compte proposal may be approved -

9/12/35

B 10/12/35

1935
R.GTT.

Sd: with a draft order.

13/12/

Issue
B 13/12/35.

S1: 3 ... In the compln: filed NW 276 = 5223 of 19-12-32 ...
sanctions the proposal ...

B

W.

3/12

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. H 787 G.7 423-34-2 Dated, Bangalore, 22nd July 1935 23/2

From

The *Financial Secretary to the Government of His Highness the Maharaja of Mysore.*

To

The Comptroller to Government,
Bangalore.

Sir,

With reference to your letter No.572/LAD dated 27th May 1935 suggesting the introduction of a register in every office subject to Local Audit for noting the objections taken by Audit, I am directed to state that the practice in Madras be kindly ascertained and reported

I have the honour to be,
Sir,
Your most obedient servant,

for Financial Secretary to Government

2

RS

Appendix F G—1]

SUBJECT .....

.....

.....

Section G. 7

File No. 423-34

Serial No. 2

Diary No. of letter replied to .....

No. 7e787

To

The Comptr

Sir,

I am to refer to your letter No. 572/LRD of 27.5.35 suggesting the introduction of a system in every office subject to Local Audit for noting on objections taken by Audit. I am directed to state that in Madras the heads of accounts & upwards

Yours

19.7.35

General and Revenue Secretariat

( )

the *193*

Date of issue 23/7/35

Signed by ....

List of enclosures .....

Copied by 29/7

Examined by... .....

WD 01956—GPB—22,590—12-6-34

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

G.7423-24-3

In reply please quote reference to No. 130/LAD.

COMPTROLLER'S OFFICE, BANGALORE,

Dated the 2nd October *193*5.

FINANCIAL
3 OCT
No.

S. Shamanna, Esq., B.A.,
Financial Secretary to Government
of Mysore, Bangalore.

With reference to your letter No.Fl-787/G.F.423-34-2 dated 23-7-35 and subsequent reminder dated 20-9-35 regarding the introduction of a register in every office subject to Local Audit for noting the objections taken in the course of audit, I have the honour to inform you that the Accountant general and the Examiner Local Fund accounts, Madras have been requested to furnish for reference of this office, copies of the latest editions of the Outside audit and Local audit Manuals respectively or to intimate, if the copies are not available

the procedure

the procedure followed in Madras in this respect. On receipt of his reply, a further communication will be made.

I have the honour to be,
Sir,
Your most obedient servant,

A. Leyhausen
Comptroller.
ah
2.5.25

MJ.

87

(°1.7 (12),-'84— 6+

FINANCIAL SECRETARY 9 DEC. No.

In reply please quote reference to No. LAD.234.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

Bangalore, dated 30th November *193* 5

FINANCIAL BRANCH 2378 7 DEC. 1935 GENL & REV. SECT.

FROM

A. N. RAGHAVACHAR, ESQ., M.A.,
Comptroller to the Government of His Highness the Maharaja of Mysore,
Bangalore.

To

S. Shamanna Esq., B.A.,
Financial Secretary to the Government of Mysore,
Bangalore.

15-12 Sr 27/10.

SIR,

In continuation of my letter No.130/LAD. dated 2-10-1935, regarding the introduction of a register in every office subject to local audit for noting the objections taken in the course of audit, I have the honour to forward herewith copies of letters received from the Accountant General, and the Examiner of Local Fund Account, Madras indicating the procedure followed in Madras in this respect. It can be seen from these letters that in Madras the objections are being recorded either on loose sheets of paper or in printed forms of Objection Statement. The maintenance of a consolidated register in the offices audited for noting the objections taken by local auditor is considered to be an improvement over this arrangement for the reasons mentioned in my letter No.572/LAD. dated 24-5-35 and I request that orders of Government may be kindly obtained and communicated to insist on the maintenance of this Register for copying out the objections.

I have the honor to be,
Sir,
Your most obedient servant,

A. N. Raghavachar
Comptroller.
30/11/35.

U.

Letter No.L.F.3028 dated 23rd October 1935 from the Examiner, of Local Fund Accounts, Madras to the Comptroller of Mysore, Bangalore.

With reference to your letter No.129/LAD. dated the 2nd October 1935, I have the honour to state that an up-to-date edition of the Manual of this Department is not available. The procedure followed in the matter of recording the objections and communicating them to the local bodies is, however, given below.

The audit of vouchers (expenditure side) of the District and the Panchayat Boards, is done in the District Audit Offices at the headquarters of each district. Objections noticed are recorded on the original vouchers themselves and after they are approved and passed by the District Inspector of Local Fund Accounts who is in charge of the District Audit Office, they are incorporated in an objection statement and communicated to the local body with a request for its return in original with replies. The replies are then examined and further remarks issued wherever necessary. Specimen copies of the forms of objection statements and further remarks are sent herewith for reference.

The audit of the receipts and stores accounts of the District and Panchayat Boards and of the accounts of other institutions under the audit control of this Department, is conducted at the respective local offices. All matters arising out of audit are adjusted or corrected to the extent possible, at the time of audit Cases which cannot be so adjusted or corrected are included in an objection statement and the procedure outlined above is followed.

'Copy'

S. Narayana Rao
Superintendent,
L.A.D.Section,
Comptroller's Office.

U.

Letter No. dated 10th October 1935 from the Accountant General, (C.A.Section), Madras to the Comptroller of Mysore, Bangalore.

With reference to your letter No.128/L.A.D. dated 2nd October 1935, I have the honour to state that the revised edition of this office Inspection Manual is under print and it may take some time before copies are available. Spare copies of the old manual are not available. As regards the issue of inspection reports, the procedure adopted is as follows :-

The objections noticed by the staff during the course of local audit are recorded then and there on the loose sheets of paper and these are communicated (when the matter is important) to the offices inspected and their replies obtained in writing, minor errors and omissions being rectified on the spot. At the close of inspection, the Test Audit Accountant drafts a report and after discussing it with the head of the office wherever possible, forwards it to this office along with the rough notes. In the head office, the objections are scrutinised and edited and typed copies of the audit report and audit appendix for minor irregularities are issued in duplicate or triplicate, as the case may be, to the head of the office with a covering letter under the signature of the Examiner, Outside Audit Department. Sample copies of the form of the report and covering letter are enclosed for information.

'Copy'

S. Narayana
Superintendent,
L.A.D.Section,
Comptroller's Office.

U.

G. R. S. App. F VI—G 2]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the *193* .

Date of issue..... 19/1.2193

Signed by..... M. Rao

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, English part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette. kannada part ?

Section ~~I~~ ii

File No.

Serial No.

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read— Letter No: ~~G.A.~~ G.A.D. 572/L.A.D. dt. the ~~27th~~ May 1935 from the Comptr: ~~forwarding~~ requesting sanction to ~~suggesting~~ the maintenance of a Consolidated register in every office subject to local audit for recording the objections taken in the course of audit.

Order thereon.—No 2. Correspondence ending with letter No: L.A.D. 234 dt. the 7th Nov: 1935 from the Comptr: in the matter.

Fin: No: 5223

Sanctioned

~~Memorandum for Govt is~~

~~Approved~~

13/12/35

To Secy: to Govt

To, the Comptr:-

12/12/35

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read:

Letter No.572/L.A.D. dated the 27th May 1935 from the Comptroller requesting sanction to the maintenance of a consolidated register in every office subject to local audit for noting the objections taken in the course of audit.

2. Correspondence ending with letter No. L.A.D.234 dated the 30th November 1935 from the Comptroller in the matter.

Order No. 5223 — F. 7 423. 34. 5

Dated Bangalore, 16th December 1935.

C9

Sanctioned.

17/12/35

Dfl.)

For Financial Secretary to Govt.

VMac

The Comptroller to Govt.